

2021

Travis County Auditor's Office Examination of the Travis County Sheriff's Office CTECC Security Services Interlocal Agreement

#21-08

7/22/2021



TRAVIS COUNTY
AUDITOR'S OFFICE

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To: Sally Hernandez
Travis County Sheriff

From: Patti Smith, CPA
Travis County Auditor

Date: July 22, 2021

Subject: CTECC Security Services Interlocal Agreement Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division of the Travis County Auditor's Office has completed an examination of the ILA (Interlocal Agreement) between the City of Austin and Travis County relating to security services for CTECC (Combined Transportation, Emergency, and Communication Center). We conducted our examination in accordance with the applicable statutes governing the County Auditor's Office and those relating to County financial and accounting protocols. As a result of our examination, we are providing this report of our findings and recommendations.

BACKGROUND

Under the ILA, TCSO (Travis County Sheriff's Office) provides law enforcement services to the CTECC site. As a result of these services, TCSO has created a cost-sharing agreement with the City of Austin for reimbursement of services rendered. The funding for this agreement automatically renews each October 1 until terminated.

The agreement provides for a maximum reimbursement from CTECC to TCSO based on a budgeted amount determined each fiscal year. This reimbursement maximum covers payroll and benefits for the TCSO security officers that provide security services. The costs of providing these services are billed to the City of Austin at the end of each month, based on actual security hours provided. Based on the expected six percent increase to the budget each fiscal year, FY20's expected budgeted amount was \$1,609,816. Per the September 2020 invoice, the budgeted amount for FY20 was \$1,610,982 with reimbursements totaling \$1,574,839.05 for the year, leaving \$36,142.95 remaining on the applicable purchase order.

SCOPE OF EXAMINATION

The primary objective of this examination was to verify the validity and reasonableness of TCSO's monthly billing. The scope of this examination included an analysis of payroll records and the ILA in order to confirm accuracy of billing and compliance to the ILA for the FY20 period October 1, 2019 through September 30, 2020.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from the Travis County Sheriff's Office. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all matters related to the cost sharing agreement that might be material weaknesses or misstatements. Regarding the written and verbal representations made by TCSO personnel, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

SUMMARY OF FINDINGS

There were no significant findings or areas of concern noted.

EXAMINATION TEAM

Amanda Muehlberg, CPA, Lead Auditor

CLOSING

This report is intended solely for the information and use of your office and the Commissioners' Court. We greatly appreciate the cooperation and assistance received from the management and staff of the Travis County Sheriff's Office during this examination. Please contact us if you have any questions or concerns regarding this report.

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David Jungerman

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David Jungerman, CIA
Chief Assistant County Auditor II – REC
Division

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Patti Smith

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Travis County Auditor

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